

# **JULY 6, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met July 6, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 29, 2015 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen and Susan Rogers were present for said meeting. Chairman Corman approved the agenda and the June 29, 2015 Minutes.

The Board of Equalization reconvened at 10:00 a.m.

Protestors William & Carolyn Kassebaum were present for their hearing at 10:00 a.m. Their protest #2015-04 (S1/2SE1/4 & E1/2SW1/4 22-4-8) was read into the record. Corman read reasons for requested value change stating; Farm was offered for sale and failed to get any bid. Our percentage of increase is larger (36.5%) than any of the comparisons listed. The property valuation was \$410,315.00 and protesters would like a reduction to \$350,000.00. Rogers would like to see a current comparison of the map before making a determination. Rogers explained that the comparison for surrounding sales were taken from the past 3 years and the sales of comparison presented by protesters were too recent, and not calculated into what is used for determination yet. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Michael J. & Karen M. Kucera, Michael was present for his hearing at 10:15 a.m. Protest #2015-05 (PT NE ¼ 21-4-8) was read into the record. Corman read the reasons for requested valuation change; valuation was too high for recent surrounding sales and the grassland is not of good quality due to the steepness. Property valuation is \$313,535 and protest would like a reduction to \$260,000.00. Rogers explained that the county has only one classification for grassland and gave protestor a record of soil calculations on the property. Rogers also explained that again sales protestor was comparing were too recent and not included in the time span she is required to look at to make a determination. The Board noted they would take all these facts into consideration.

Protestor Michael Hynek was present for his hearing at 10:30 a.m. The protest #2015-08 (SE ¼ 19-2-8) was read into the record. Corman read the reasons for requested valuation change; the latest statistics report farmland values have dropped 4% in Nebraska last year. How can we have such an increase in valuation numbers? Taxes have tripled over the last 5 years and so how can you tax us more? Farmers are 3% of the population paying over 27% of the taxes in this state. My levy mill has not gone down and agriculture profits are non-existent or at the very best low right now. How can the state continue to put this burden on us? Property valuation was \$484,100.00 and protestor would like a reduction to \$314,294.00.

Protestor Michael Hynek was present for his hearing at 10:30 a.m. The protest #2015-09 (W ½ NW1/4 30-2-8) was read into the record. Corman read the reasons for requested valuation change; the latest statistics report farmland values have dropped 4% in Nebraska last year. How can we have such an increase in valuation numbers? Taxes have tripled over the last 5 years and so how can you tax us more? Farmers are 3% of the population paying over 27% of the taxes in this state. My levy mill has not gone down and agriculture profits are non-existent or at the very best low right now. How can the state continue to put this burden on us? Property valuation was \$188,250.00 and protestor would like a reduction to \$136,930.00.

Protestor Michael Hynek was present for his hearing at 10:30 a.m. The protest #2015-10 (split parcel of 153.9 acres on 9-2-8) was read into the record. Corman read the reasons for requested valuation change; the latest statistics report farmland values have dropped 4% in Nebraska last year. How can we have such an increase in valuation numbers? Taxes have tripled over the last 5 years and so how can you tax us more? Farmers are 3% of the population paying over 27% of the taxes in this state. My levy mill has not gone down and agriculture profits are non-existent or at the very best low right now. How can the state continue to put this burden on us? Property valuation was \$499,350.00 and protestor would like a reduction to \$314,590.00.

Rogers explained to Hynek that she had contacted Senator John Keuhn as requested and report back was he had a previous engagement but would like to hold an open meeting in the future for concerned Nebraska farmers to voice their concerns. The Board and Rogers explained that they understood protestor's concerns and feel their affects as well, but valuation levels are regulated on the State level and all hands are tied. Protestor then requested that the board step up and represent the tax payers of Nuckolls County and voice concern at the State level. Rogers then provided an explanation of soil quality on the property. The Board noted they would take all these facts into consideration.

Chairman Corman recessed the Board of Equalization meeting at 10:53 a.m.

Danny K Corman, Chairman  
By: Carrie Miller, County Clerk